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GENERAL GOVERNMENT  
DIVISION

UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. 20548

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OCT 22 1975



The Honorable Donald C. Alexander  
Commissioner, Internal Revenue Service  
Department of the Treasury

Dear Mr. Alexander:

Our Federal Personnel and Compensation Division made a limited study of the use of training, including specialized training, provided through formal courses to headquarters employees of the Internal Revenue Service (IRS). We made similar studies at four other Government agencies in the Washington, D.C., area.

We interviewed a selected sample of 23 IRS employees who received training during calendar year 1975 to determine the extent training is or may be used on the job, and to identify the cause and effect of substantial nonutilization. The sample was deemed by an IRS training official to be generally representative of the training efforts at the Internal Revenue Service headquarters. We also interviewed training officials and obtained data regarding procedures for insuring utilization of training.

Although most IRS employees use part of their training on the job, there were instances of little or no utilization. We discussed results of the study with headquarters training officials. The following information may be of value to you in considering whether more emphasis should be placed on use of training.

BACKGROUND

The Government Employees Training Act (5 U.S.C. 4101(4)) and the Federal Personnel Manual require that training directly relate to performance of official duties. The manual states that each agency must establish administrative controls to insure training improves performance and contributes to economy, efficiency, and effectiveness of operations. It also urges agencies to follow up on training to insure that knowledge and skills are effectively utilized.

IRS reported 92,000 employees spent 4,942,000 hours in training at a cost of \$13,160,000, excluding salaries, in fiscal year 1975.

## UTILIZATION OF TRAINING

The average utilization rate--the percent of training received in selected courses and used on the job as estimated by employees interviewed--is 72 percent at IRS headquarters, the highest of all agencies studied. The overall average for the five agencies studied is 56 percent. Two IRS employees said they had not used any of the training on the job although the courses--one external and the other interagency--had been completed about 6 and 9 months, respectively, prior to the interview, and one employee used only 20 percent of an internal course. The two employees who were not using the training expected to use it in the future; however, their answers indicated uncertainty as to when. Reasons cited for not using the training included:

--Course was not related to current duties.

--Course was designed for field employees.

## FOLLOWUP EVALUATION

Followup evaluations help the training office determine whether the training is useful and whether to send others to the course. Generally, IRS emphasized that the best internal courses be presented to employees. We found that followup evaluation of external and interagency courses received only limited emphasis. Ten employees interviewed said there was no followup on the application or usefulness of training. Seven of these completed external or interagency courses, and five of the seven said there should be followup. One employee said followup would identify training that was not job related and another said it would help improve the course.

The need for evaluating application and usefulness of training was discussed with the Assistant Director of Personnel, (Training, Development and Recognition), Department of the Treasury; the Director of Training, IRS; the Assistant Director, Training Division, IRS. These officials said that course evaluation forms should be completed by employees receiving external or interagency training and returned to the training office; however, there are no current measures to insure this is done or to analyze the statements made by employees. However, on the other hand, internal training courses are subject to intensive review and evaluation procedures to insure that the courses are directly related to performance of official duties.

## CONCLUSION

Although our study showed that most employees used the training received from courses, you may wish to consider the following suggestions in providing increased use of training received in external and inter-agency courses:

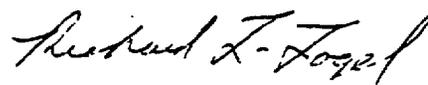
--Increasing emphasis on the review of training requests by supervisors and others to insure external and inter-agency training is relevant to duties and is appropriately timed.

--Increasing the effort expended in follow-up and analysis of employees' evaluations of interagency and external courses.

We appreciate the cooperation shown to us by IRS headquarters officials during this study. We would appreciate being advised of any action you plan to take.

Copies of this letter are being sent to the Secretary of the Treasury; and the Chairman, United States Civil Service Commission.

Sincerely yours,



Richard L. Fogel  
Acting Associate  
Director